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32 a/p/27 CVR 35

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Scott. H-29—35,000—2-11-26.

Land Rev (192) Department.

Mis SERIES.

G.O. No. 1550

DATED 8-8-27

[Despatch Abstract.]

udget 1927-28 - Elementary ducation Fund - Udipi Taluk ... - roved.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

R.O.P. No. 25 B-3/26-27 dated 23rd May 1927.

SUBJECT.

Budget Estimate for 1927-28 - Elementary Education Fund Taluk Board, Udipi.

The Secretary to Government, Law and Education Department.

Submitted.

2. The sum of Rs. 7160 taken credit for in the Budget Estimate for 1927-28 as government contribution under the proviso to Section 37 of the Madras Elementary Education Act of 1920, will be liable to revision with reference to the proceeds of the Education cess actually realised in 1926-27.

3. The credit taken for Government contribution in the Budget Estimate for 1927-28 under the proviso to Section 37, will also be liable to revision with reference to the amount payable towards the allowance of Rs. 4.

4. The Board's contribution from its general revenues to the Elementary Education fund both in the Revised Estimate for 1926-27 and the Budget Estimate for 1927-28, should be split up as required in G.O. No. 1772 L.E. dated 13-9-26.

5. In the Revised Estimate for 1926-27 and the Budget Estimate for 1927-28 an increased provision has been made under "clerks and servants". If this includes any provision on account of the debit of the pay of clerk it should be deleted with reference to G.O. No. 1712 L.E. dated 4-9-26.

6. It will be seen that even after the transfer of provision of Rs. 2160 from capital account, there is a resulting deficit of Rs. 3080 in the budget estimate as framed by the Taluk Board. In para 2 of G.O. No. Mis. 37 Law Education dated 11-1-27, the Board was informed that the deficit should be avoided by curtailing the expenditure. It will further be observed that the ordinary expenditure of the Taluk Board is in excess of its ordinary receipts, in the actuals, in the Revised Estimate and in the Budget Estimate. The Board should

should therefore consider to increase its resources, so as to enable the Board to meet the ordinary expenditure.

7. It is suggested that treasury cheques may be issued for the salaries of teachers to be cashed at the local or nearest co-operative credit societies on payment of a small commission for the same. The Examiner of Local Fund Accounts may be consulted as to whether there is any objection in accepting this suggestion. In this connection attention is however invited to para 2 of G.O. No. 384 Mis. Law Education dated 17-3-25 permitting the Taluk Board, Uppinangady, to disburse the salaries of the teachers through the agency of the Co-operative Bank.

(X)

separate orders issued in fo 13282 (2) 4-2-27

M. A. Candeth

For Director of Public Instruction.

P.R. 26/5/27.

27/5.

District Educational Council Office.
MAR 5 1927
MANGALORE, SOUTH KANARA.

3/

DEPARTMENT.

Received ..... 192 . *Registered* 192

Subject.

Budget

Submitting the..... estimate of the Elementary Education Account of the Udipi Taluk Board for 1927-1928.

ENCLOSURES.
No. (4) (7)
Seven only
Spare copies One only

123/27.

meeting 9c
P.D.E.C. 103

Dis No. 29R/27
Edn 13

Station Udipi, *Dated the* 24th February 192 7.

From (Name) M.R.Ry., M.Vittal Kamath, Avl., B.A.,B.L.,

(Designation) President, Taluk Board, Udipi.

To The Secretary to the Government of Madras,

Law (Education)....Department.
Madras.

Through
Sir, The Director of Public Instruction,
Madras.

Through
The President,
District Educational Council, South Kanara.

Sir,

I have the honour to submit herewith in duplicate, the budget estimate of the Elementary Education Fund of this Taluk Board for the official year 1927-'28 together with a copy of the Taluk Board Resolution No. 676/17-2-1927 passing the same.

2. The Taluk Board in its Resolution No. 608/31-1-1927 referred the draft budget both under 'General' and 'Element-

P.T.O.

ary Education Funds' to a committee of 7 members to scrutinise and to see how far the deficit can be wiped off and to report on it. An extract from the committee's report received in the matter is herewith submitted.

3. Proposals have been received from the Educational Officers for the employment of a good number of additional teachers in the Board Elementary Schools owing to the increased strength in them, but for want of funds, nothing could be done in this direction. Further, provision has not been made in the budget for the continuance from 1st April, 1927 of the nine temporary teachers already serving in Board ---- Schools; yet, the budget closes with a deficit of Rs 5240/- under 'Ordinary'. In view of the present financial position of the Board, it is proposed to utilise the balance --- Rs 2160/- under 'Capital' to meet a portion of the deficit and I request that the Government may be pleased to sanction the proposed transfer of funds.

4. I agree with the remarks of the committee in suggesting that, instead of remitting the salary to teachers by M.O. it would be economical if Treasury Cheques be issued -- to them for the amount for being cashed at the local or nearest Co-operative Credit Societies, on payment of a small --- commission for the same. As this is a matter of general--- importance, I solicit the instructions of Government on the above suggestion.

5. As regards the suggestion of Government made in -- para (h) of the explanatory notes in G.O.No. 134 L & M., --- dated 10th January 1927, to raise the Education cess from 3 to 4½ pies, I beg to state that the G.O. was placed before-- the Taluk Board at its last meeting held on 17-2-1927 and -- the same has been made to lie over for consideration at the-- next meeting. The resolution that may be passed by the --- Taluk Board in the matter will be intimated in due course.

I have the honour to be,
Sir,
Your most obedient servant,

President.

5/ No.

Extract from the Proceedings of the Taluk Board of Udipi, dated 17th February ***1927.***

PRESENT:

M.R.Ry., M.Vittal Kamath, Avl., B.A.,B.L., President.

" N.Rajagopalkrishna Rao, Avl.,

" Y.Nabhirajaya, Avl.

" K.Narasimha Pai, Avl.,

" A.A.K.Ballal, Avl.,

" M.K.Venkta, Avl.,

Muhammad Osman Saheb Bahadur, B.A.,LL.B.,

M.R.Ry., H.Manjeya Shervegar, Avl.,

" P.Upendra Srinivas Nayak, Avl.

" K.Subbanna Hegde, Avl.

x x x

676. Read,revised budget estimate for the current official year and the budget estimates for 1927-'28 of the Taluk Board under 'General' and 'Elementary Education ' Accounts.

Also resolution No. 608/31-1-1927 of the Taluk Board referring the budget estimate to the budget committee for scrutiny and report.

Also report of the Budget committee dated 15th February 1927

"The draft budget as recommended by the committee is approved subject to the following ~~need~~ modifications:

x x x

(d) The President is authorised to do the needful on the subject mentioned in para 3(22) of the committee's --- report."

Sd: M.Vittal Kamath,
President.

/True extract/

M. Vittal Kamath
1.3.27

Udipi, 26-2-1927. President,

8 4

Receipts. 6

Actuals of 1925-1926	Revised estimate for 1926-1927	Heads	Budget estimate for 1927-1928	Remarks.
	Rs 4866	**Ordinary** Opening Balance	Rs	
7,192	7,160	1. Education Tax	7,190	
...	...	2. Fines and penalties under the Elementary Education Act	...	
...	...	3. Income from investments, etc.	...	
3,544	3,500	4. School fees..	3,500	
..	...	5. Endowments	...	
72	...	6. Contributions	...	
44	30	7. Other receipts	30	427
...	...	8. Government grant-		4270
7,346	7,190	(1) Under section 37 of the Elementary Education Act	7,160	
34,308	35,160	(ii) Under the proviso to section 37 of the Act	36,070	
		9..Contribution from the general account of the local body-		
890	5,650	(a) For payment of temporary allowance of Rs 4/-	4,270	As fixed by Government.
...	...	(b) For other purposes	...	
55,396	58,690	Total ..	58,220	
	140	Deduct amount transferred to 'Capital'	350	
55,396	58,550	Net	57,870	

Capital.

...	...	1. Government grants	...
...	...	2. Endowments and contributions	...
...	...	3. Loans	...
...	140	4. Contributions from the general account of the local body- Ordinary.	350
...	140	Total	350

55690
03556
58246

Udipi, 24-2-1927

M. Vittal Rao
President.

1-3-27

21000
6680
2633
30335
4824
25511

27702
3708
31410
4824
36234

Expenditure.

Actuals of 1925-1926.	Revised estimates for 1926-1927.	Heads	Budget estimate for 1927-1928	Remarks
Rs	Rs		Rs	
		1. Staff-		
		Salaries and allowances		
49,676	53,120	Masters	53,230	
779	970	Clerks and servants	1,010	
...	...	Contribution to Provident Fund.. ..	...	
5	10	Travelling allowance..	...	
		Stipends of teachers sent for train-		
...	...	ing .. .. .. ,,. ,, ,, ,, ,,,	...	
		2. Contingencies and equipment-		
		Contingencies-		
1,953	2,120	House rent	2,500	
2,432	2,500	Other items	2,480	
		Equipment-		
2	...	Furniture and apparatus	40	
		Library books and maps	20	
21	50	Other items	50	
...	...	3. Prizes and scholarships	...	
905	1,360	4. Repairs to buildings	1,100	
...	...	5. Interest on and repayment of debt ..	...	
55,772	60,130	Total- Ordinary charges.	60,430	
		Capital.		
833	3,810	1. Land and buildings	...	
		2. Equipment-		
1,031	140	Furniture and apparatus	250	
252		Library books and maps	100	
32	...	Other itesms	...	
2,148	3,950	Total, Capital charges ...	350	

Udipi, 24-2-1927.

President.

26.2.27

	Number of schools having as the highest class.							
	Eighth Standard.	Seventh Standard.	Sixth Standard.	Fifth Standard.	Fourth Standard.	Third Standard.	Second Standard.	First Standard.
1. Number of schools on the date of submission of the budget.	7	..	1	20	45	7	7	..
2. Number of schools proposed to be opened in the ensuing year.	..	..	..	..	..	..	..	..

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale.

Scale of pay.

Secondary grade (male teachers) — Annual. 30-1-45
Secondary grade (female teachers) — Annual. 32-1-45

Higher Elementary grade (male teachers) — Biennial. 18-1-30
Higher Elementary grade (female teachers) — Biennial. 19-1-30

Lower Elementary grade (male teachers) — Biennial. 15-1-22
Lower Elementary grade (female teachers) — Biennial. 16-1-22

	Number of teachers.
Secondary grade	15.
Higher Elementary Grade	80 + 1 temporary teacher.
Lower Elementary grade	133 + 8 -do-
Total...	228 + 9 -do-

Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.

Proposals have been received from the Educational Officers for the employment of a good number of additional teachers on account of increase in strength in schools but the proposals have not been given effect to for want of funds. For the same reason, it is proposed to dispense with the already existing 9 temporary teachers, with effect from 1-4-1927.

5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.

On account of financial stringency, it is not proposed to revise the scale of pay of teachers.

Udipi, 24-2-1927.

President.

10

Report of the Budget Committee.

The committee appointed by the Udipi Taluk Board to scrutinize and report on the draft budget for the year 1927-'28 have held 6 meetings and after a thorough scrutiny of the same have the pleasure to make the following recommendations. The Medical --- Officer of the Udipi Hospital and the L.F.Assistnat Engineer of the Division have given the necessary assistance to the committee in their deliberations.

2. The committee see no reason to materially alter any --- figures on the receipt side except in the three following cases where they reasonably recommend it though they, however, hope for slight increases here and there also in other cases:-

x x x

(T) (3) In G.O. No. 134 L & M., dated 10th January, 1927, the Government suggest that in case the Board is unwilling to cut down their expenditure under the elementary education account (c) the only alternative course open to it is to raise the education cess (c.1.) from ~~4e 3e~~ 3 to 4½ pies, the maximum rate allowed under the Act. No doubt, by this the Board may be able to get about Rs 7200/- including the Government contribution which may probably be able just to wipe off the deficit under this head; but this is further taxing the rural population who are already too heavily taxed and as such has to be resorted to only as a last resource. The Board may, however, further consider this question in all its aspects.

3.

x x x

(21) A cut of Rs 50/- under C.Elementary Education Account- 2. Contingencies and equipment- Contingencies- House rent.

This cut has been proposed after providing for rent for other school buildings which may have to be paid during the year from out of the Padubidri School rent.

(22) The committee find that a sum of Rs 500/- has been provided under C.Elementary Education Account- 2. Contingencies and equipment- other items- from P.O.commission on teachers' salary remittances to Headmasters of Board Schools. This is father a

very heavy item of expenditure considering the Board's slender--- resources. The expenditure under this head must somehow be cut down b t the problem is not easy to solve. The committee, however, sugrest as a tentative measure t e following course, viz.,:-

The Central Co-operative Bank and if need be the Government may be requested to arrange with the local Co-operative Credit Societies to cash (on payment of commission if any, --- treasury cheques issued by the Board to Headmasters of schools--- situated within a radius of 5 miles of the respective societies.- in which case, instead of sending an M.O. for the teacher's pay etc., of any school, treasury cheques may be issued to the Headmaster of the School who may ~~ask~~ cash the same in the local Co-operative Credit Society and any commission thereon may be borne by the Board and paid to the Headmaster concerned by including the same in the fixed contingency for the school. here there is no local co-operative society, however, the amount may be remitted by M.O. The committee think that if this course is practicable there may be saving to the Board of at least half the above sum. For the present, however, they do not propose any cut under this-- head.

(27) The committee do not also propose any cut under C. Elementary Education Account- 4. Repairs to buildings- on the --- definite understanding arrived at with the L.F.Assistant Engineer, that the allotment already made in the draft budget should include repairs to all school buildings and that no further allotment will be made therefor during the year.

x x x

(iii) An additional allotment of Rs 40/- under Capital-- Expenditure- C.Elementary Education Account- 2. Equipment- (3)--- furniture and apparatus- to meet the very urgent and growing needs under this head.

5. In the above revision, the committee have not attempted to made the budget a balanced one as they could not do it. They have only modified the allotment made in the draft budget in ---- accordance with the nature and importance of the immediate require-

ments of the Board, keeping the deficit in-tact. (~~The credit of~~ Rs 600/- shown in para2(ii) and the debit of a like total in paras 3(viii) and (xii) can however, be taken only after the Government sanction the same.)

6. Having regard to the present financial condition of the Board, the committee recommend that all demands except those ---- provided for in the draft budget and this report may be lodged for the present.

7. In conclusion, the committee think that, having regard to the successive deficit budgets under which the Board has been working and having regard also to the several urgent commitments held over for ~~the~~ want of funds and still pending allotment, this Board cannot wipe off its deficit and work to the advantage of the people unless the Government comes to its rescue either by taking over the Headquarters Hospital at Udipi as suggested above or by giving the Board a compassionate grant of at least Rs 10,000/- to meet the deficits as well as the urgent commitments aforesaid. They, ~~now~~ therefore, recommend that immediate steps may be taken by the Board in this direction.

Sd: K.J.Ballal,
Sd: N.Rajagopalkrishna Rao,
Sd: K.Narasimha Rai,
Members of the Budget committee.

Udipi, 15th February, 1927.

/True copy/

28/2

Udipi, -2-1927.

President.

9

Summary.

(1)	Opening balance (2)	Receipts (3)	Expenditure (4)	Closing balance. (5)
	Rs	Rs	Rs	Rs
I. Ordinary ..	2,680	57,870	60,430	5,240
II. Capital ..	2,160	350	350	2,160
Total ...	5'20	58,220	60,780	3,080

M. V. Tilak Kamath

Udipi, 24-2-1927. President. 1.3.27

LG

G.O. (D)– 10,000– . . 1–.

DEPARTMENT.

Received ..... 192 *Registered* 192

27

Subject.

Education Cess.

Reporting that the Taluk Board is not in favour of raising the ----- for the present.

ENCLOSURES.
No. (1) one only.
.....
Spare copies .....

Dis No. 253 D/27

Station Udipi, *Dated the* 6th April 192 7.

From (Name) M.R.Ry., M.Vittal Kamath Avl., B.A.B.L.,
(Designation) President, Taluk Board, Udipi.

To The Secretary to the Government of Madras,
Law (Education) Department.

Through
~~Sir,~~ The Director of Public Instruction,
Madras.

Through
The President, District Educational Council,
South Kanara.

Sir,

In continuation of this office letter Dis. No. 29 R/27 U.T.B. dated the 24th February 1927, submitting the Budget Estimate of the Elementary Education Fund of this Taluk Board for the current official year, I have the honour to state that my Taluk Board is not in favour of raising the Education Cess for the present - vide Res. No. 705 30-3-1927 - copy enclosed.

-2- 7/4

I have the honour to be,

Sir,

Your most obedient servant,

President. 7.4.27.

D.J.K/

No. 16

Extract from the Proceedings of the Taluk Board of Udipi, dated 30th March ***192 7.***

PRESENT:

M.R.Ry., M.Vittal Kamath Avl., B.A.B.L., President.

" K.J.Ballal Avl., B.A.L.L.B., Vice President.

The Rev.Father D.J.D'Souza

M.R.Ry H.Manjaya Shervegar Avl.,

" P.Upendra Srinivasa Nayak Avl.,

" K.Chennappa Marakala Avl.,

" K.Subbanna Hegde Avl.,

" Y.Nabhirajaya Avl.,

" N.Rajagopalkrishna Rao Avl.,

" K.Narasimha Pai Avl.,

" I.Duggappa Shetty Avl.,

Muhammad Osman Saheb Bahadur B.A., LL.B.,

M.R.Ry., K.Ramanath Pai Avl.,

x x x

705. Read G.O.No. 134 L&M., 10-1-1927 and 37 Law(Education) 11-1-1927 approving the Budget estimates of the Udipi Taluk Board under General and Elementary Education Fund respectively for the year 1926-'27.

Also resolution No. 671/17-2-1927 of the Taluk Board, ordering the paper to lie over.

The Board is not in favour of raising the Education Cess for the present.

x x x

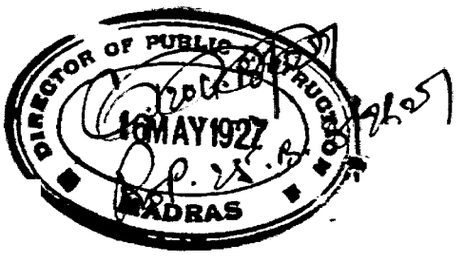
(sd) M.Vittal Kamath
President.

(True extract)

Udipi.
6 -4-1927

M. Vittal Kamath 7.4.27
President.

D.J.K/



N. Dis. 206-D E. C/27
13/5/27

Forwarded to the Director of Public Instruction, Madras, with a copy of the Resolution of the Council.

Vice-President in Charge,
Dt. Bdl. Council, S. Kanara.

Extract from the proceedings of the South Kanara District Educational Council dated 7th May 1927.

P R E S E N T.

M. R. Ry. Rao Saheb Nellikai Venkat Rao Avergal, Vice President in charge.

M. R. Ry. K. Sankara Menon Avergal, B. A., (Cantab) District Educational Officer, South Kanara.

M. R. Ry. U. Karunakara Menon Avergal.

M. R. Ry. M. Shiva Rao Avergal.

M. R. Ry. K. Narasimha Kamath Avergal.

M. R. Ry. M. Ramakrishna Punja Avergal.

M. R. Ry. I. Duggappa Shetty Avergal.

M. R. Ry. U. Ramachandra Avergal

M. R. Ry. Rai Saheb E. C. H. Mascarenhas Avergal.

M. R. Ry. B. Venkappa Punja Avergal.

B. L. Ahamad Saheb Bahadur.

M. R. Ry. V. Raja Laxminath Swamiji Arasu Avergal.

M. R. Ry. A. Balakrishna Shetty Avergal.

Haji Talib Ali Saheb Bahadur.

---o---

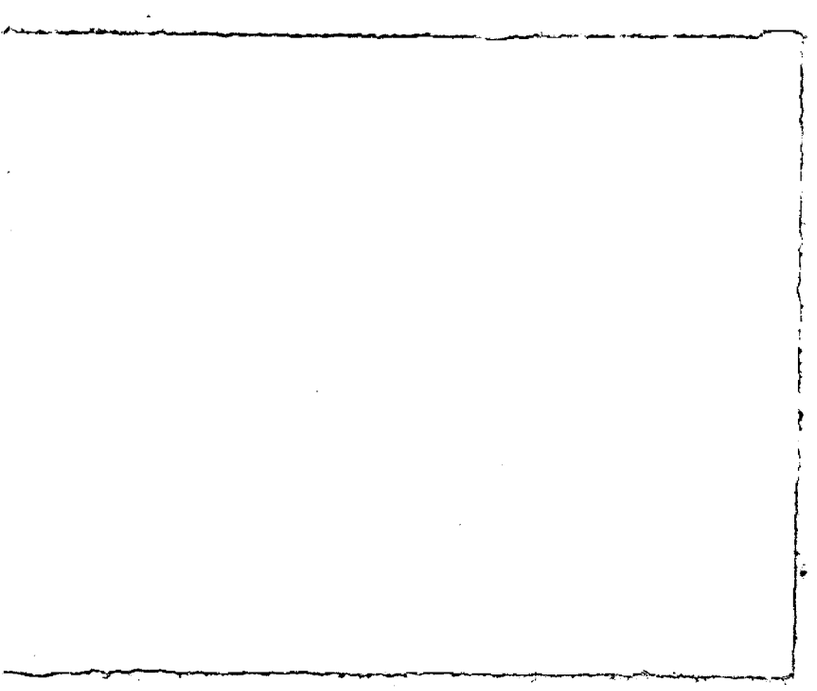
127. Read his No. 253- D/ U. T. B-27 dated 6. 4. 1927 of the President, Taluk Board Udipi, stating that the Board is not in favour of raising the Education Cess for the present.

Resolution.

Forwarded to the Director of Public Instruction, Madras.

/ True Extract /

Vice President in charge.



R.O.P. NO. 25 - B- 3/26-27, dated 7th June 1927.

Elementary Education Fund - Budget Estimate for 1927-1928 - Taluk Board, Udipi.

*****

Submitted to Government, Law and Education Department, in continuation of my endorsement R.O.P. 25-B-3/26-27 dated 23rd May 1927 submitting the Budget Estimate for 1927-28 of the Elementary Education Fund- Taluk Board, Udipi.

M. A Candeth.
for Director of Public Instruction

To

The Secretary to Government,

Law and Education Department,

M A D R A S.

P.R.K. 8/6

Law and Edn dept

Cyo. 26364 From the Dy Sy Rao Bo No 25-B-3/26-27 dt. 23.5.27

Budget, 1927-28 - Temporary Edn Fund - Udipi Taluk Board

Provision has been made for the normal Contribution of Rs 4,270

It is not proposed to open any new school or to employ addl teachers in existing schools. Nor is there any proposal to revise the pay of teachers in existing schools.

2 The question of issuing cheques for the salaries of teachers to be cashed in Co-operative banks referred to in para 7 of the Dy Sy's endt may be permitted to the Examr of L F A. for remarks and the P-T B informed that separate orders will issue on the question.

3 A draft memo and a draft order are submd. After issue of the memo the draft order may go to L.S.G for acceptance

Issued vide Cyo. 13282 dt 4.7.27

SECRETARY TO GOVT. LOCAL SELF DEPARTMENT 1 JUN 1927

Issued as Memo 26364-1 dt 8.6.27.

19455

Draft

L.S.G. Cyo. 26364-2 10.6.27

ul 7.6.27

8/6

8/6

L.S.G.

4.8.1 L. S. G. Dept.

This may lie over pending the receipt of the revised general budget of the TK. bd.

Tpgpkpb.

LSGB 13.6.27. Dan 14.6.27

The revised budget of the taluk board, (linked files) in which the same contribution (Rs 4,270) is provided, closes with a balance of Rs 910 under the general account against the prescribed minimum balance of Rs 939. The draft order may be accepted and the file returned us to Law (Edn).

LSGB 27.7.27. Dan 27.7.27

Tpgpk
30/7
Law (Edn) us. Dpt 8.27

Law and Edn dept.

[Ro. 2864] From the Dep. Reg. Pp. 25-B/26-27 L.S.G. us. no. 19455-1

Dt 7th June 1927.

The P.T.B. Udipi has since reported that the taluk board is not in favour of passing the education cess for the present. All Orders have also issued in Jo no 1328 dated 4-7-27 on the question of issuing Cheques for the salaries of teachers to be cashed at the local or nearest Co-operative Credit Societies.

The

Dep 1-8-27.
27/9 13 cf
8.7

ASSISTANT SECY TO GOVT 2-AUG 1927 LAW DEPT.

(2)

~~[illegible]~~ Sub-para (v) has been modified suitably ~~before~~ The draft may now issue

WL
5.8.27

GR
6/8

SJ
5/8

Sectt. VI-5 (a)—40,006—9-11-26. (b)

Date. 3/8/27 Initials.

DEPARTMENT. Law and Edn

When received for Fair-copying. 3/8/27

When copied ..

When examined ..

When signed ..

When despatched ..

Budget, 1927-28 - Elementary Edn Fund - Uniipi Taluk Board - approved

READ AGAIN G.O. No....., dated.....192

" " " " ..... " 192

READ ALSO:—

C. No. 2636A From the....., No....., dated.....192 .

" " ..... " " ..... " ..... " .....192 .

" " ..... " " ..... " ..... " .....192 .

ORDER.

No. 1550, dated 8/8/1927.

mis

The budget estimate for 1927-28 of the elementary edn fund under the control of the Udupi Taluk Board is approved subject to the following remarks:-

(i) The credits taken in the budget estimate for 1927-28 for Grant and Contribution under section 37 of the Madras Elementary Edn Act, 1920 and under the proviso thereto are liable to revision with refer to the proceeds of the edn tax actually realized in 1926-27

and the amount of Subsidy payable towards the allee of Rs 4/- respectively.

(iii) The board's Contribution from its general revenues to the elementary ed.n fund both in the revised estimate for 1926-27 and in the budget estimate for 1927-28 shd be split up as required in Co. No. 1712-L-G. Dt 13.9.26.

(iii) In the revised estimate for 1926-27 and the budget estimate for 1927-28 an increased provision has been made under "clerks and servants" If this includes any provision on account of the debit of the pay of the clerk who maintains the accounts of the elementary ed.n fund, it shd be deleted with refee to Co. No. 1712-L-G. Dt 4.9.26.

(iv) It is observed that the ordinary expe of the taluk board is in excess of its ordinary receipts in the actuals for 1925-26, in the revised estimate

p 6 + 7 cf

p 9 cf

estimate for 1926-27 and in the budget estimate for 1927-28; and even after the transfer of a sum of Rs 2160 from the Capital account there is a deficit of Rs 3080 in the budget estimate for 1927-28 as framed by the taluk board. The deficit shd be avoided by curtailing expe. The board shd also take up the question of increasing its resources so as to enable it to meet the ordinary expe.

DISPATCHED
Initials
Date 192

C no 3022A/20/6/27 (2)

(ii) Separate orders have issued vide no 1328/E2/27, 4.7.27 on the question of issuing teasury cheques for the salaries of teachers to be cashed at the local or nearest cooperative Credit Societies on payment of a small Commission.

To

The PTB Udipi
DDB S. Kanara
DDEE "
DPO
.. Exams of L.F.A
.. L.S.G

with copy of bulletin

ttl
7.6.27

DPO

DEE/AEE

PTO